

CAP. XLIV.

An Act to amend the Act of the present Session, intituled : *An Act imposing duties of Customs, with the Tariff of Duties payable under it.*

[Assented to 22nd May, 1868.]

Preamble.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows :

Repeal of existing Tariff, &c.

31 V. c. 7.

1. The first, second, third, fourth, seventh, ninth, twelfth and fifteenth sections of the Act passed in the present session, chapter seven, and intituled : *An Act imposing duties of Customs, with the Tariff of Duties payable under it*, and the Schedules A, B, C, D and E, annexed to the said Act, are hereby repealed.

New Tariff substituted, as in schedules A and B.

2. In lieu and instead of the duties of Customs imposed by the Act hereinbefore cited, there shall be raised, levied, collected and paid, upon the goods enumerated in Schedules A and B to this Act, imported into Canada or taken out of Warehouse for consumption therein, the several duties of Customs respectively set forth and described in the said Schedules A and B, the duty of fifteen per centum *ad valorem* being payable upon all goods not charged with any other duty, and not declared free of duty.

Free goods.

3. The goods enumerated in the Schedules C and D to this Act, may, subject to the provisions and conditions therein mentioned, be imported into Canada or taken out of Warehouse for consumption therein, without payment of any duty of Customs thereon.

Value of sugar for duty how ascertained.

4. The value for duty on which the *ad valorem* duties hereby imposed on sugar, molasses, melado, syrup of sugar or sugar cane, syrup of molasses or of sorghum, concentrated melado or concentrated molasses, and sugar candy, shall be calculated and taken, shall include the value of the packages containing the same, and the shipping and other charges on such articles, and the value for duty shall be the value of the goods "free on board," at the place or port whence last exported direct to Canada;—and the Governor in Council shall have power to declare what charges shall be included in such value so defined; and the Governor in Council shall have power to interpret, limit or extend the meaning of the conditions upon which it is provided in Schedule C, that any article may be imported free of duty for special purposes or for particular objects or interests; and to make regulations either for declaring or defining

Powers of Governor in Council.

His powers as regards schedule C (Free Goods).